IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

10/551,843

Confirmation No.: 5817

First Named Inventor : Tadahiro OHMI

Filed

September 27, 2006

TC/A.U.

: 2812

Examiner

: Grant S. Withers

Docket No.

: 010986.56896US

Customer No.

: 23911

Title

: Semiconductor Device and Method for Manufacturing the

Same

REPLY

Mail Stop AF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the final Office Action dated April 14, 2008.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.